

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT
OF
INDIANA PUBLIC DEFENDER COUNCIL
STATE OF INDIANA
July 1, 2004 to June 30, 2006



FILED
09/13/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials.....	2
Independent Accountant's Report	3
Review Comments:	
Use of Unapproved Form	4
SDO Fund Reconciliations.....	4
Exit Conference.....	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Larry Landis	07-01-04 to 06-30-07
Chairperson	Robert J. Hill Doug Garner	12-12-02 to 09-24-04 09-25-04 to 09-24-06



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA PUBLIC DEFENDER COUNCIL

We have reviewed the receipts, disbursements, and assets of the Indiana Public Defender Council for the period of July 1, 2004 to June 30, 2006. The Indiana Public Defender Council's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Public Defender Council are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations except as stated in the review comments.

STATE BOARD OF ACCOUNTS

August 3, 2006

INDIANA PUBLIC DEFENDER COUNCIL
REVIEW COMMENTS
JUNE 30, 2006

USE OF UNAPPROVED FORM

We noted that the Indiana Public Defender Council is using a form which has not been approved by the State Board of Accounts. The form is used by the agency to issue receipts for registration fees collected for seminars organized by the Indiana Public Defender Council

Indiana Code 5-11-1-2(a) states in part: "The state board of accounts shall formulate or approve all statements and reports necessary for the internal administration of the office to which the statements and reports pertain."

SDO FUND RECONCILIATIONS

The Indiana Public Defender Council has not performed bank and advance reconciliations of its Special Disbursing Officer (SDO) advance.

Two reconciliations must be performed for the SDO fund each month. The bank statement for the checking account must be reconciled to the check register. Also, the check register must be balanced to the total SDO advance. These reconciliations must be formally documented. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 7)

INDIANA PUBLIC DEFENDER COUNCIL
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2006, with Larry Landis, Executive Director; and Jo Ann Pickett, Financial Manager.